*Previous references.*

File No. 140-06

1906

Serial Nos. 1 & 2

( S.O. )

*Later references.*

3 Ref 0.8.25 1-6 S.R. 112-07
Sept 12-08 " 1-2 " 43-07

SR 1726-11 881-2 B April 1912.
SR 19-14-4-1-17, 13 March, 1915
21-37-21-1947

# GENERAL AND REVENUE SECRETARIAT.

---

*Serial Nos.* 1 and 2

**Part B. for** June 07

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SUBJECT.

Appointment of a Commissioner of Stamps & other arrangements for the administration of the Stamp Revenue of the State

1. To the Compiler Mysore Gazette. No. H 9082 & 8.6.07. Notifies the appointment of a Comr of Stamps and the making of other arrangements in regard to the administration of the Stamp Revenue of the State.

2. To the D. G of Rev^n, the Excise Comr, Other heads of Depts, Dy Comrs & Asst Comrs, Supt Stamps, & Supt, Stamp Manufactory, Nz H 9083—125 & 8.6.07.

G. R. S. 58

Appoints a Comr of Stamps
and makes other arrangements
in regard to the administration
of the Stamp Revenue of the State

G.R.S. 15]

Facing sheet for Cases included in the schedule appended to Notification No. 86 of the 8th Aug. 190

# GENERAL AND REVENUE SECRETARIAT.

Subject— Arrangements in regard to the supervision of the administration of Stamp revenue in the State.

| | Date | Initial of Officer himself or responsible Deputy. |
|---|---|---|
| Received in the Secretariat .. ... | | |
| Submitted to Secretary ... ... | | |
| Submitted by Secretary to Dewan or Councillor in charge ... ... | | |
| Returned to Secretary ... ... | | |
| Circulated by Secretary for Council ... | 16-1-07. | |
| Rec'd by 1st Councillor | 23-1-07 | [illegible] |
| Forwarded by 1st Councillor ... ... | 19-2-07 | [illegible] 19/2/07 |
| Forwarded by 2 Councillor ... ... | Seen by Clr. | |
| Received in Secretariat .. ... | 20-2-07 | |
| Considered in Council ... ... | | |
| Submitted to the Dewan ... ... | 21-2-07 | |
| Submitted to His [illegible]ss ... ... | | |
| Orders passed by His Highness ... .. | 25-5-07 | |
| Final Orders issued ... ... | 8/6/07 | |
| Circulated to Councillors ... ... | 19/6/07 | [illegible] 19/6 |
| Passed on by the 2nd Councillor ... ... | Seen by 2nd Councillor | |
| Returned to Secretary by 2nd Councillor... | | |

GPB—1,000—31-3-06

General and Revenue Secretariat.

File No. 1150 of 1906

Serial No.

E

Financial Branch.

Please study the question (reserved for separate consideration in para 10 of Govt Order No. R 3105-44/ L.R.212-06-1 dated the 11th September 1906 re Revenue Commissioner's powers) of the assignment to the Revenue and Excise Commissioners, respectively, of the functions of Chief Controlling Revenue Authority and Commissioner of Stamps, respectively

How many communications have been received by Government during the last one year for disposal as Chief Controlling Revenue Authority under the Stamp and Court Fees Regulations ?

What are the duties of Commissioner of Stamps elsewhere ?

(The Assistant Secretary may obtain from the Council Clerk for reference the Board of Revenue Report, the Delegation Committee's Proceedings and extracts from the letter of the late Dewan to the Residency so far as relates to this subject.)

Mr Narasaiah, Please let me have these forefs urgly 3/12/06

Rec'd 7/12/06

The references are subd 8/12/06.

1/12/1906

Duties of the Commissioner of Stamps :-

The duties of the Com of Stamps (reference and



GPB—50,000—23-10-05

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R

M

are often etc.) are mainly connected with the supervision of the Stamp Revenue administration. His powers differ in different Provinces.

In Bombay & Bengal the Inspector Generals of Registration perform the duties of a Commissioner of Stamps they need the Inspectors under them are charged with the duty of supervising the Stamp & revenue administration subject to the Govt & the Board of Revenue respectively.

Bombay :- In Bombay the I.G. of Registration is also called the Inspector General of Stamps. He has to examine the various treasuries and examine the stock and the accounts connected with stamps. He has to inspect the records of Govt. offices with a view to ascertain whether the laws and the rules regarding the use of

NOTE—Contn. sheet

GPB—50,000—23 10-05

Serial No.

Proper stamps and their cancellation, custody, sale are strictly observed and whether there has been any fraudulent use of stamps. He and the Inspectors under him have to submit their notes of inspection to Govt. To enable Govt. to judge how far these instructions have been carried out, the Dy. of Regn. and Stamps should be asked to his annual Stamp Inspection report a statement showing the account of Stamp inspection work performed & remaining to be performed in each district. The duties of the Inspector Genl. of Stamps are given in detail on pages 1744 to 1746 of the Standing orders of Bombay Govt

Bengal:- In Bengal the powers of the Inspector Genl. of Stamps do not

NOTE—Contn. sheet.

Serial No.

seem to be so extensive. His share in the administration of the Stamp Revenue seems to relate to duties purely of a preventive character. As in Bombay he has to guard the Stamp revenue. He & his inspectors are required when visiting Districts and Sub divisional offices on ordinary duty to inspect the record rooms of public offices with a view to see that the rules regarding the cancellation custody & sale of Stamps & have not been infringed He has to submit his note of inspection to the Board of Revenue. A triennial report reviewing the administration of the Stamp dept should be submitted by the Commissioners of Divisions direct to the Board of Revenue. In this report should be noticed the particular

Note—Contn. sheet.

Serial No.

forms of the evasion of the Stamp law and other illegal practices prevalent in their districts and the measures taken to guard their recurrence the prosecutions instituted under the Act and other matters of interest and importance.

United Provinces:- In the United Provinces the powers of the Stamp Commr are very large and the arrangement for supervising the Stamp depts and protecting the interest of the Stamp revenue and developing it are more thorough The Excise Commr there is ex officio Commr of Stamps and is entrusted with the duties of administering the Stamp dept subject to the Board of Revenue, under the executive orders of Govt and discharges duties of a

NOTE—Contn. sheet.

MGCPB—50,000—17-2 05

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very important character. It is his business to see that the standing orders respecting the indent, receipt & store safe custody & issue of stamps in each District are not violated that periodical returns are promptly & punctually submitted and tabulated and compiled in his own office for submission to the Board & to bring to their notice any administrative points worthy of notice. Also in Bombay & Bengal he has also to perform the inspection of public offices to find out cases of fraud, evasion of stamp law and omission to deface stamps once used.

Madras:— In Madras there is no officer corresponding to the Comr of Stamps.

Assignment to the Excise Comr in Mysore the functions

NOTE—Contn. sheet.

Serial No.

D

Of a Court of Stamps :-

This will be in accordance with the system obtaining in the United Provinces. [illegible] information regarding the details of the duties entailed by the Court there is called for [illegible].

The duties of the Chief Controlling Rev. authority under the Stamp & Court Fees Regulations are mainly connected with the refund of penalties & excess stamp duty and allowance for spoiled stamps. Besides these he has under the Stamp Regn. to exercise control over the powers vested in the by Court under-chapters IV & V relating respectively to "instruments not duly stamped" and "allowance for stamps in certain cases" and the other powers to be exercised under Sec. 56 of

NOTE—Contn. sheet.

MGCPB—50,900—17-2 05

Serial No.

the Stamp Regulation the only other powers of the Chief Controlling Rev. Authority ~~have to do with~~ relate to the reference of cases to the Chief Court for decision under Sec 57 and to ordering stay of proceedings instituted under the Stamp Regn Sec. 70

Likewise under the Court Fees Regulation, the duty of the Chief Controlling Rev. Authority ~~is~~ chiefly to do with the grant of relief under Sections 17, 18 & 21, refund of spoiled stamps and remission of penalties, under Sec 11. imposition

It may be considered if the Commissioner of Stamps in Mysore may not be invested with these powers If the two functions are combined, the delegation of the powers of the Chief Controlling Rev. Authority to the Revenue Comr is

NOTE.—Contd. sheet.

Serial No.

is unnecessary. There appears to be no objection to the Combination, as it is open to the Govt under cl 8 sec 2 of the Stamp Rules & Regulations to appoint any Officer as the Chief Controlling Rev. Authority See Assam & the Town of Bombay the reference under of Stamps is the Chief Controlling Rev. Authority

Next the Stamps, Courts in British Provinces are not also Chief Controlling Rev. Authorities under the Stamp & Court-Fees Acts is probably due to the existence in such Provinces of higher Rev. Authorities like the Boards of Rev, Financial & Divisional Comrs who are entrusted with the administration of all important sources of revenue including Stamps and are accordingly

NOTE—Contn. sheet.

MGCPB—50,000—17-2 05

Serial No.

recognised as Chief Controller of Rev. authority by the Stamp Act. The Rev. Comr in Mysore is also concerned with the administration of Land Revenue and it is not clear if he is in a better position than any other officer to exercise the powers of the Chief Controller of Rev. authority under the Stamp Rules. The Comr of Stamps being responsible for the administration of the Stamp revenue seems to be better fitted to exercise the powers of the Chief Controller of Revenue authority.

The Number of ~~communications~~ communications received by Govt. during the last year for disposal as Chief Controller Rev authority were 29.

Subp. to Secy
Mysore
21/12/06

NOTE—Contn. sheet

G.P.B—50,000—23-10-05

Serial No.

A.

The Delegation Committee appointed in Oct. 1905, recommended, among other things, that the Excise Comm^r and Inspector General of Regn. may be appointed Commissioner of Stamps, that District Excise Officers may be appointed District Stamp Officers subject to rules to be framed, that Excise divisional Officers may (subject to rules to be framed) be charged with the duty of inspecting the records & accounts with a view to detect frauds on Stamp Revenue and that the Commissioner of Stamps may be declared to be the chief Controlling Revenue authority in Stamp matters.

C

In the late Revenue Secretariat confidential letter no. 1432 S/13-2-06 (para 14. dd(c)) the above recommendations were proposed to be adopted, except as regards the exercise of the powers of the Chief Controlling Revenue Authority under the Stamp and Court Fees Regulations, which, for reasons not explained, were proposed to be conferred on the Revenue Commissioner, & not on the Excise Commissioner of Stamps

NOTE—Contn. sheet

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Serial No.

D.

Q

On this last point there is, I find, some legal difficulty; for, while Section 2 (8) of the Stamp Regln empowers Govt to appoint any officer as Chief Controlling Revenue Authority, there is no similar provision in the Court-fees Regln. With a view to supply the omission, I have prepared a draft amending Regln, which has to be sent up to the Govt of India for approval.

Assuming that the will be passed, I think that it is preferable that all powers & functions in regard to the administration of the Stamp Laws should be in the hands of the Revenue Officer, instead of some with the Excise Commr as Comr of Stamps, & others with the Revenue Commr as Chief Controlling Revenue authority. As foreshadowed in the Asstt Secretary's note, there is precedent in the case of certain British Indian Administrations for the same officer exercising both sets of powers; and as far as I can see, the two are not incompatible with each other.

NOTE—Contn. sheet

GPB—50,000—23-10-05

Serial No.

With these explanations I submit a draft of an order conferring the necessary powers on the Excise Cr and Inspector General of Registration, & Controlling the D.C. Treasury Officers as D.C. Stamp Officers in subordination to him. (I am not very clear as to what are to be the functions of the D.C. Stamp Officers; but the Cr of Stamps may be asked to submit his opinion on the point in due course).

Now that it is under consideration to revise the numbers of Excise Divisional Officers, I have not provided for their being given any functions in Stamp matters.

If the general lines on which the draft proceeds are approved, I shall send the papers unofficially to the Cr of Excise & Inspr Genl of Regn for opinion.

2 D Cr. 1-1-07

I approve of the main lines of the draft order. There is no special guar-dian

NOTE—Contn. sheet

GPB—50,000—23-10-05

Serial No.

in Mysore of Stamp revenue. The effect of this is seen in the Stationary or declining state of that revenue which, under normal circumstances, should have considerably expanded.

In Mysore the Excise Commissioner & Ex-officio Registration is the most suitable officer to be appointed as Stamp Commissioner & Controlling Revenue Authority in Stamp matters.

I miss one important point in the Draft. It is the Control & supervision of the Stamp manufactory. The existing arrangements are far from satisfactory. A thorough overhauling & adoption of latest methods - and safe guarding against



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possible abuses in the manufactry itself or fabrication of my/sn stamps outside my/sn & importation of the same into the State - these are some of the matters urgently calling for attention. The present case may of manufacturing stamps might account for the unsatisfactory state of the Stamp revenue. The ~~Stamp~~ Stamp Commr ~~& I G of Regn~~ should I think be charged with the supervision of the Stamp Manufactry also.

I shall provide for this in the draft after the receipt of the Excise Comrs opinion 4-1-07

The Excise Divisional Officers might be appointed Inspectors of stamps. If their number is hereafter reduced, their functions will be taken up by the Revenue Sub Div Officers who will become Stamp Inspecting Officers

Ditto. 4

Note—Contn. sheet

GPB—50,000—23-10-05

Serial No.

It will be impossible for the Stamp Commissioner to do all the inspection work himself. His Assts. Clerks in the Excise Dept should do the stamp inspection work. The amending Court fees Regulation may be passed

W. Rutherford
Secretary

4/1/07.

Confidential

Forwarded unofficially to the Excise Commr and Inspectress of Registration for any expression of his opinion.

4-1-07 Secretary
Rev & Genl Sec

Please see note attached

7 January 1907

NOTE—Contn. sheet

GPB—50,000—23-10-05

In the matter of an [illegible] 17

unofficial reference from the Secretary

H.O.R. Dept. in regard to the appointment

of Commissioners of Stamps - in Mysore.

—

My

I think that the proposed

order to appoint the Excise Commissioner

and Inspector-General of Registration

as Ex officio Commissioner of Stamps

is correct and full in detail so

far as I could judge at present

and may be issued - with the

additions pointed out by the Commissioner

as regards the inclusion of the

Stamp Manufactory within the

Stamp Commissioners range of

control & supervision and the

appointment of Excise Divisional

Officers as Inspectors of Stamps

I believe the functions of the District Deputy of Stamps will relate more to the indenting Custody and supply of stamps throughout the District than to any thing else connected with Examination of records But this detail will have to be worked out in due course - with the progress of the organisation of the Deptt

The entire records are herewith returned -

M Purcaey

7 January 1907

G.R.S. 12]
General and Revenue Secretariat.

File No. [illegible] of 190[illegible]

Serial No.

Submitted to the Secretary.
mv 7/1/07

JE 7.1.07.

Draft revised and ~~circulated~~ Secr's instructions
16.1.07

Draft as revised may be approved
MVM
16/1/07.

Circulate. 16/1/07

Vide letter written to be attached

GPB—50,000—23-10-05

Serial No.

First Councillor's Note.

Dated Bangalore, 18th February 1907

I approach these proposals with no great enthusiasm because, I consider them on the whole unnecessary, and that the reasons adduced in support of them are more high sounding than real.

2. I have no objection to an Officer called "Stamp Commissioner" being constituted, provided it does not cost Government one extra Rupee in any form. For such outlay, there is, in my opinion, no justification.

3. There would be some appropriateness in calling the Inspector General of Registration, Ex-officio Commissioner of Stamps. Not so in combining the Office of Commissioner ~~of~~ for Excise with that for Stamps. Stamps and intoxicating liquors and drugs have no connection whatsoever. The Commissioner of Stamps and his subordinates would requi to be well acquainted with the theory and practice of construing documents for purposes of the Stamp duty. In this respect, Officers of the Registration Department would be up to the mark. Not so Officers of the Excise Department who would know more about Toddy and arrack and the mysteries of Halva and Majum than about the distinction betwee deeds of partition and deeds of release, wills and settlements, and so forth.

4. At paras 151 and 152 of Mr. D. M. Narasinga Rau's Report, the example of the United Provinces is adduced for combining Excise duties with those of the Stamp Revenue. Nothing is stated as to the manner

NOTE—Contn. sheet

GPB—50,000—23-10-05

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manner in which and the limitations under which those duties are performed. Probably, the Excise Commissioner there belongs to the Covenanted Service, members of which are all round capable men, and there can be no objection to his being Stamp Commissioner also. But this does not warrant the inference that his Excise subordinates are also Inspectors for Stamp Revenue.

5. In para 1 of the proposed Govt Order, the declension of the Stamp Revenue is stated as constituting the necessity for a Commissioner of Stamps. For my part, I think that what Mr. Basu has written on the subject is more academical tha justified by the facts and circumstances of the case. No endeavour has been made to compare Mysor with British Indian Provinces in regard to the value of transactions on which Stamp duty is payable. Mysore is comparatively with British India Provinces a poor country. Instruments liable to Stamp duty may, in Mysore, be quite as long and quite as numerous as in corresponding areas and among corresponding populations of British India; but the value of the transactions is much smaller and in later years the depression of the Coffee industry and the prevalence of the Plague has told on the Stamp Revenue. One proof of this is that subsequent to the date of Mr. Basu's Note however, the Stamp Revenue is improving.

Not in file See 10 post relat

2

6. If decline of Stamp Revenue is to any extent attributable to evasions of Stamp Revenue, the appointment of a Commissioner of Stamps in the way proposed is not likely to prove to be a

Serial No.

remedy; because, the documents on which stamp duty is evaded with impunity are not those which are to be found in Records of Courts and Cutcherries which alone the Stamp Commissioner will inspect, where every presiding officer examines every document so produced with a view to see whether proper stamp duty is paid on it, and impounds any, in regards to which he finds a deficiency or feels a doubt. They are rather what are executed between man and man and remain with them without coming to courts and Cutcherries where, if they do come, they are penalized with the deficiency and a fine in addition. Is there any provision of law by which a Government officer can get at the latter class of documents? In regard to such documents, a detective Police officer would prove more beneficial than Commissioners and Deputy Commissioners of Stamp Revenue. So would also be a system under which rewards may be given to informants of evasion of Stamp law. Such a system is reported to exist in the United Provinces and probably exists elsewhere in British India.

7. As stated in para 3 of the draft, it should indeed be a duty of the Stamp Commissioner and of Stamp Inspectors to inspect the record rooms of Civil, Criminal and Revenue Courts for the purpose mentioned in that paragraph. But this is a function more appropriate to and better discharged by officers

of

NOTE—Contn. sheet

GPB—50,000—23-10-05

Serial No.

of the Registrar of the Regulation Department than by officers of the arrack and Toddy Departments. Indents, supplies, stores and vend of stamps are all matters which are now effectively attended to by the Treasury officers and para 4 of the draft rightly leaves the system unaltered.

8. As regards para 5 of the draft, what appear to be grave defects have been brought to notice in the working of the Stamp manufactory I do not know what action has been taken in the matter and with what results. And if these defects can occur with impunity under the present Supervising officer, what guarantee is there that they would not occur under another? The manufactory was, I believe, at one time under the Comptroller, and has latterly been shifted to the Superintendent of the Government Press. It worked well when it was associated with the Comptroller and the officer in charge of the Huzur Treasury. Except that the art of stamping or printing the dies in colors is akin to the printers' art, I see no good reason in placing the stamp Manufactory under the Superintendent of the Government Press, the Manufactory and the Press being in separate buildings more than a furlong apart, the Superintendent's attention being shared also by the Central Jail Press a furlong away in a different direction and the Branch Press in Mysore city. Even if a Stamp Commissioner were appointed, I would strongly advocate that the manufactory should be in charge of the Comptroller

Note North sheet

Serial No.

Comptroller who being a Head Quarter officer would be preferable to any other officer who has itinerant duties to perform. Stamps mean value in money, and it is desirable that their manufacture and storage should be associated with Treasure and Treasury Officers.

9. Lastly, as to the proposal to devolve on the proposed Stamp Commissioner, the powers and functions of the Chief Controlling Revenue Authority as set forth in para 6 of the draft. These powers and functions are essentially the prerogative of Government which, in a small Province like Mysore, had better remain with Government than be delegated to a subordinate Officer who must be more accessible to importunities for reduction and refund of penalties and therefore be more amenable to their influence to the prejudice of the Revenue, than the central and more distant authority.

10. In this aspect of the case, I would recommend

(a) that the Stamp Manufactory be placed under the Comptroller who will be best able to bring to bear upon the local manufacture, knowledge of the methods in vogue in British India;

(b) that the Government continue to be the Chief Controlling Revenue Authority;

(c) that if Deputy Commissioners and their Assistants cannot be relied upon to be efficient Inspectors of Stamps Revenue ( of which

NOTE—Contn. sheet

GPB—50,000—23-10-05

Serial No.

which there is no proof and which if true, would be a distressing commentary on all the endeavour that have been made to improve the usefulness and efficiency of these Officers), the Inspector General of Registration may be appointed Ex-Officio Commissioner for Stamp Revenue, and that he and his subordinates may be charged with the duty of inspecting records in Courts and Cutcheries to see whether the prescriptions of the Stamp law have been followed in all cases; and (d) that in every case, a system of rewards to informants of evasions of Stamp law be instituted ranging up to Rs 50 when awarded by Deputy Commissioners of Districts and to Rs. 200 with Government sanction. (I expect that Stamp vendors and all other amanuenses would thus be effectively enlisted on the side of the Stamp Revenue)

First Councillor.
19/2/07

Dlsd 4/9/07

NOTE—Contn. sheet

Sd 140-06 (B

# GENERAL AND REVENUE SECRETARIAT.

## Council matter.

---

**Subject.**

Arrangements in regard to the supervision of the administra-
-tion of Stamp revenue in the State.

**Circulated to Councillors.**

By Order,

1 January
.....1907.

Secretary.

---

da Row, Esqr,. B.A.
st Councillor.

Please see the typed note.
KG

a Chetty, Esqr.
Councillor.

Seen by Second Councillor.

*Submitted to His Highness.*

When assigning to the Revenue Commissioner certain additional duties and powers, the Government in para 11 of their proceedings No.3105-44/L.R.212-06-I dated 11th September 1906, reserved for separate consideration, the question of constituting a Chief Controlling Revenue Authority, for the purposes of the Stamp and Court fee Regulations, and of the appointment of an ex officio Commissioner of Stamps for supervising the administration of Stamp Revenue.

The Delegation Committee appointed in 1905, have in para 9 of their proceedings, also recommended the appointment of the Excise Commissioner and Inspector General of Registration as the Commissioner of Stamps, and of District Treasury Officers as District Stamp Officers, and that the Excise Divisional Officers may be charged with the duty of inspecting the records of Courts, with a view to detect frauds on Stamp Revenue. They have also expressed themselves in favor of the Commissioner of Stamps being constituted the Chief Controlling Revenue Authority in Stamp matters.

In the Durbar's letter to the Residency No. 1482 dated 13th February 1906, these recommendations were proposed to be adopted, except as regards the exercise of the powers of the Chief Controlling Revenue Authority, under the Stamp and Court fees Regulations, which were proposed to be conferred upon the Revenue Commissioner.

The question has been again considered, and the Second Councillor and the Excise Commissioner (who was unofficially consulted in the matter) are in favour of the following measures:-

1) the appointment of the Excise Commissioner and the Inspector General of Registration as ex officio Commissioner of Stamps,
2) his investiture with the powers of the Chief Controlling Revenue Authority for the purposes of the Stamp and Court fee Regulations,
3) the constitution of District Treasury Officers as District Stamp Officers,
4) the appointment of Excise Divisional officers as ex officio Inspectors of Stamps under the Commissioner,

and 5) entrusting the supervision over the Stamp manufactory to the Commissioner of Stamps.

The First Councillor differs from them and thinks that the proposed arrangements are on the whole unnecessary. He is of opinion

1 ) that the Inspector General of Registration

might more appropriately be appointed ex officio Commissioner of Stamps, rather than the Excise Commissioner,

2) that the duties of inspecting records (to be assigned to Stamp Inspectors) should more appropriately be discharged by the Stamp Commissioner and his subordinates in the Registration Department, instead of by the Excise Divisional officers as proposed,

3) that the powers and functions of the Chief Controlling Revenue Authority, which are essentially the prerogative of Government, should remain with Government rather than be delegated to a subordinate officer,

4) that the Stamp manufactory, the working of which grave defects have been brought to notice, should be in charge of the Comptroller,

and 5) that as in the United Provinces a system of rewards to informants of Stamp offences be instituted.

I think that as recommended by the Delegation Committee appointed in 1905, and as indicated in the letter dated 15th February 1906 to the Residency, a Commissioner of Stamps should be appointed in the interests of the Stamp revenue. The functions may be entrusted to the Inspector General of Registration as the two duties would be somewhat allied to each other. At present the Inspector General of Registration happens to be the Excise Commissioner also, but

29(a)

if at any future time, these two offices are held by separate officers, it seems preferable to have the Commissionership of Stamps added on to the Inspector Generalship of Registration, rather than to the Commissionership of Excise.

The District Treasury Officers may be appointed District Stamp Officers, their duties being chiefly confined to the indenting for and the custody and supply of stamps.

The Excise Divisional Officers and such other officers as Government may determine from time to time, may be appointed Inspectors of Stamps.

The powers of Chief Controlling Revenue Authority may remain vested in Government, as the number of questions coming up to Government in that capacity is not very large.

The supervision over the manufacture of stamps as also over their supply to the various Depots may be vested in the Stamp Commissioner.

21/5/1907

Record of Cases submitted for the Orders of His Highness the Maharaja.

## *Subject.*

23.5.07
913

Appointment of Ex-officio Commissioner of Stamps and arrangements connected therewith.

## *Order.*

The proposals are approved.

But what has become of Mr Wetherell's report on the technical aspects of stamp manufacture in Mysore? I understand that it disclosed a very undesirable state of affairs, tending directly to encourage fraud of every description.

884
29.5.07

KRW
25/5/07

Dsapr
27/5/1907

SR/1400-06 (31)

*Submitted to His Highness.*

With reference to His Highness' order on enclosed file, I beg to state that Mr. Wetherell's report has not been lost sight of by me. It was under considera--tion of the Councillors and was some time back sent to the Revenue Commissioner for opinion. His opinion was received only last evening. I will deal with the papers without delay and submit my opinion to His Highness.

27/5/1907

8 Sr 400-06

Record of Cases submitted for the Orders of His Highness the Maharaja.

*Subject.*

915
27.5.07

Dewan's further note about the action taken on Mr. Wetherell's report on Stamp Manufacture in Mysore.

*Order.*

881

863
29.5.07

Seen by Sir V. Krishnamachari

R.G.

Seen
27.5.07

Seen by Dewan
CSB
28/5

Please revise the draft order with reference to the modifications suggested in the Secretariat note & submit copy.
30/5/07

Serial No.

Draft settled as ordered. As the powers of the Chief Controlling Rev. Authority are reserved for Govt. it is a point for consideration whether it is still necessary to amend the Court Fees Regn. If the amendment will have to be made to ensure some provision to Contingency. It is not clear if a formal communication to the Residency is necessary with ref. to Sir M. Hamilton's letter no 1432, dt 13th Feb. 06.

Sub^d to General Secy
4/6/07

Not necessary.

The draft is all right & may be approved. In order that it may have the force of law, it is desirable to publish it also in the Gazette (as was done in the case of the order about the Rev Comm's powers) I have directed the Govt of the Publishing Section.

Approved
4/6/07

Was such a communication sent in the case of the order about the Rev Comm's powers? If so, one may be sent in this instance also.
4/6/07

Please ascertain this from Part I
mk 5/6/07

To Pt I for compliance.
5/6/07

Seen
5/6/07

NOTE—Contn. sheet

GPB—50,000—23-10-05

General and Revenue Secretariat.

S.R. File No. 140 of 1906

| Serial No. | |
|---|---|
| 1 | To. The Compiler, Mysore Gazette<br>no. R. 9082 dt 8.6.07.<br>Notifies the appointment of a Commissioner of stamps, & the making of other arrangements in regard to the administration of stamp revenue of the State |
| 2 | To. The D.G. of Excise & Com.<br>" Other heads of Depts<br>" Dy Com^rs of Dists.<br>" Supt of Stamps<br>" " Stamp Manufactory<br>no. R. 9083-125 dt 8.6.07.<br>Appoints a Commissioner of stamps & makes other arrangements in regard to the administration of the stamp revenue of the State |

Note—Contn. sheet

GPB—50,000—23.10.05

G.R.S. 28]

File No.

Serial No. K2

Diary No. of letter replied to

*Proceedings of the Government of His Highness the Maharaja of Mysore.*

GENERAL AND REVENUE SECRETARIAT.

( ) No 7099 82

READ—

S.R 14006

, the 190 & 8th June/07

Date of issue

Signed by

N dept

In exercise of the powers conferred by the Mysore State & Court-fee Regulation, 1900, and of all other powers enabling him in this behalf, His Highness the Maharaja is pleased to frame the following rules :—

ORDER THEREON.—No.

No 7099 83-125

S.R 14006 & 8-6-07

Government observe that the existing arrangements in regard to the ~~supervision of the~~ administration of State revenue are not sufficient either for developing the

over

SUBJECT

MGCPB—20,000—24-2-05

revenue from that source
or for protecting the
interests of Govt. against
fraud, and that as a
consequence the Stamp
revenue of the State has been
on the decline during the
last few years.

2. With a view to remedy
this state of things, the
Govt resolve, as an
administrative measure
to appoint a Commissioner
of Stamps and entrust
the functions of this office
to the Inspector General
of Registration. At present
the Inspector General of
Registration happens to be
the Excise Comr & also and
so long as these offices are
combined the Excise Comr
and the Inspector Genl of
Registration will be

without prejudice to
the duties at present
the holder of the said office
[illegible] appointment

8 4

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

~~Ex officio~~ Comrs of Stamps
Ex officio
The duty of the Commissioner will be to administer the Stamp revenue, subject to the Control of Government and to see that the Stamp Laws and Rules are not evaded.

3. The Excise Divisional officers and such other officers as Government may determine from time to time will be appointed Inspectors of Stamps under the Commissioners of Stamps. The Excise Divisional officers are ex officio appointed accordingly

~~Ex officio~~ Inspectors of Stamps.

4. The Comrs of Stamps

MGCPB—30,000—5-4-05.

(as also each Inspector of Stamps within his jurisdiction) is expected to inspect the record rooms of Civil, Criminal and Revenue Courts, with a view to ascertain whether the Stamp Laws and Rules are strictly carried out, and whether any frauds are committed by the omission to deface stamps once used. He will also see that the standing orders respecting the indent, supply, store, safe custody and record of Stamps in each District are not violated; and that periodical returns

are

GENERAL AND REVENUE SECRETARIAT.

*Continuation Sheet draft form.)*

are promptly and punctually submitted, and tabulated and Consolidated in his own office for submission to higher authority, where such attention he will invite to any administrative points worthy of notice. The Comr. of Stamps is requested to issue the needful instructions for the guidance of the Inspectors of Stamps.

5. The duties connected with the indenting for and the custody and issue of Stamps will be per-

MGCPB—30,000—5-4.05.

performed by the respective
District Treasury Officers
& Ex Officio District Stamp
Officers.

2. The existing arrange-
ments for the Control
and Supervision of the
Stamp Manufactory
are not very efficient,
and Govt. Consider that
a thorough overhauling
of the arrangements
Connected with the
Manufacture of
Stamps is urgently
necessary in the interests
of the Stamp revenue.
The Commissioner of
Stamps will accordingly
be

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

lee entrusted with the supervision of the Stamp Manufactory also.

7. The powers of the Chief Controlling Revenue Authority under the Opium & Stamp & Court Fees Regulations will remain vested in Govt as heretofore

8. The Control over the Central, Branch and Local depôts will be vested in the Comr of Stamps as the authority responsible for the provincial administration of the Stamp revenue. The Superintendent of Stamps

MGCPB—30,000—5-4-05.

will be subordinate to
the Comrs of Stamps, and
it will be one of the
duties of the former Officer
to bring to the notice of
the latter the fall in the
Stock of Stamps in any
local depôt below the
prescribed amount.
He ~~Dy Comrs~~ District Clerk Officer, on the
other hand, should
report to the Comrs of Stamps
the failure on the part
of the Superintendent
of Stamps to speedily
comply with their indents.
The Comrs of Stamps will
be competent to direct
in any particular case
that the supply of Stamps
to be held in any particular

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

particulars branch before shall be equal to the probable demand for 3 months.

9. With a view to enable Govt to see how far inspections are regularly conducted, the Comm[r] of Stamps should append to his annual report (which should be submitted to Govt not later than the 1st Oct of each year) a statement showing the amount of stamp inspection work performed & pecuniary value performed in each district

Submit

To issue circular memo

Dy Regr

Supdt of Stamps

Asstt Supdt

Inspectors

No 1) The Chief Comm[r]

2) The Dy Secretary to Govt

3) The Supdt of Stamps

4) The Supdt of Stamps Nilgiris/Salem

5) Asstt Supdt of Stamps

6) The Chief Clerk

Chief Clerk

To the Excise Comrs & Dy. of Registrations
All other Heads of Offices
The Cy Comrs of Victs
The Supl of Excises
The Supl of Stamps Manufactory

Send the Order
To the Constables, Borsholders &
Tythingmen &c. &c. &c.

# NOTIFICATION.

*No. Fl.* 9082—*S. R.* 140-06-1, *dated 8th June* 1907.

The Government of His Highness the Maharaja have been pleased to frame the following Order in exercise of the powers conferred by the Mysore Stamp and Court Fees Regulations, 1900, and of all other powers enabling them in this behalf :—

No. Fl. 9083-125—S. R. 140-06-1, dated Bangalore, 8th June 1907.

"Order.—The Government observe that the existing arrangements in regard to the administration of stamp revenue are not sufficient either for developing the revenue from that source or for protecting the interests of Government against fraud, and that, as a consequence, the stamp revenue of the State has been on the decline during the past few years.

2. With a view to remedy this state of things, the Government resolve, as an administrative measure, to appoint a Commissioner of Stamps and entrust the functions of this office to the Inspector-General of Registration without prejudice to the other duties at present assigned to the holder of the last mentioned appointment. The duty of the *ex-officio* Stamp Commissioner will be to administer the stamp revenue, subject to the control of Government, and to see that the Stamp Laws and Rules are not evaded.

3. The Excise Divisional Officers and such other officers as Government may determine from time to time will be appointed Inspectors of Stamps under the Commissioner of Stamps. The Excise Divisional Officers are appointed accordingly *ex-officio* Inspectors of Stamps.

4. The Commissioner of Stamps (as also each Inspector of Stamps within his jurisdiction) is expected to inspect the record rooms of Civil, Criminal and Revenue Courts, with a view to ascertain whether the Stamp Laws and Rules are strictly carried out, and whether any frauds are committed by the omission to deface stamps once used. He will also see that the standing orders respecting the indent, supply, store, safe custody and vend of stamps in each district are not violated ; and that periodical returns are promptly and punctually submitted, and tabulated and compiled in his own office for submission to higher authority, whose attention he will invite to any administrative points worthy of notice. The Commissioner of Stamps is requested to issue the needful instructions for the guidance of the Inspectors of Stamps.

5. The duties connected with the indenting for and the custody and supply of stamps will be performed by the respective District Treasury Officers as *ex-officio* District Stamp Officers.

6. The existing arrangements for the control and supervision of the Stamp Manufactory are not very efficient, and Government consider that a thorough overhauling of the arrangements connected with the manufacture of stamps is urgently necessary in the interests of the stamp revenue. The Commissioner of Stamps will accordingly be entrusted with the supervision of the Stamp Manufactory also.

7. The powers of the Chief Controlling Revenue Authority under the Mysore Stamp and Court Fees Regulations will remain vested in Government as heretofore.

8. The control over the Central, Branch and Local Depôts will be vested in the Commissioner of Stamps as the authority responsible for the provincial administration of the stamp revenue. The Superintendent of Stamps will be subordinate to the Commissioner of Stamps, and it will be one of the duties of the former officer to bring to the notice of the latter the fall in the stock of stamps in any local depôt below the prescribed amount. The District Stamp Officers, on the other hand, should report to the Commissioner of Stamps the failure on the part of the Superintendent of Stamps to speedily comply with their indents. The Commissioner of Stamps will be competent to direct in any particular case that the supply of stamps to be kept in any particular branch depôt shall be equal to the probable demand for three months.

9. With a view to enable Government to see how far inspections are regularly conducted, the Commissioner of Stamps should append to his annual report, (which should be submitted to Government not later than the 1st October of each year) a statement showing the amount of stamp inspection work performed and remaining to be performed in each district."

By Order,
K. S. Chandrasekhara Aiyar,
*Secy. to Govt., Gen. & Rev. Depts.*

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No. Fl. 9083-125—S. R. 140-06-2, dated Bangalore, 8th June 1907.

Order.—The Government observe that the existing arrangements in regard to the administration of stamp revenue are not sufficient either for developing the revenue from that source or for protecting the interests of Government against fraud, and that as a consequence, the stamp revenue of the State has been on the decline during the past few years.

2. With a view to remedy this state of things, the Government resolve, as an administrative measure, to appoint a Commissioner of Stamps and entrust the functions of this office to the Inspector-General of Registration without prejudice to the other duties at present assigned to the holder of the last-mentioned appointment. The duty of the *ex-officio* Stamp Commissioner will be to administer the stamp revenue, subject to the control of Government, and to see that the Stamp Laws and Rules are not evaded.

3. The Excise Divisional Officers and such other officers as Government may determine from time to time will be appointed Inspectors of Stamps under the Commissioner of Stamps. The Excise Divisional Officers are appointed accordingly *ex-officio* Inspectors of Stamps.

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7. The powers of the Chief Controlling Revenue Authority under the Mysore Stamp and Court Fees Regulation will remain vested in Government as heretofore.

8. The control over the Central, Branch and Local Depots will be vested in the Commissioner of Stamps as the authority responsible for the Provincial administration of the stamp revenue. The Superintendent of Stamps will be subordinate to the Commissioner of Stamps, and it will be one of the duties of the former officer to bring to the notice of the latter the fall in the stock of stamps in any local depot below the prescribed amount. The District Stamp Officers, on the other hand, should report to the Commissioner of Stamps the failure on the part of the Superintendent of Stamps to speedily comply with their indents. The Commissioner of Stamps will be competent to direct in any particular case that the supply of stamps to be kept in any particular branch depot shall be equal to the probable demand for three months.

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K. S. CHANDRASEKHARA AIYAR,
*Secy. to Govt., Gen. & Rev. Depts.*

To—The Excise Commissioner and Inspector-General of Registration in Mysore.
All other Heads of Departments.
The Deputy Commissioners of Districts.
The Superintendent of Stamps.
The Superintendent of Stamp Manufactory.

Exd —C. V.

1906-07

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL (SEPARATE REVENUE)

PROCEEDINGS

*Dated 8th June 1907*

No. Fl. 9083-125
S. R. 140-06-2

Appointment of a Commissioner of Stamps and other arrangements in regard to the administration of the stamp revenue of the State.

GPB—21-6-07—400